IN THE SPECIFICATION

Please amend pages 1-9 of the Specification as follows:

TITLE OF THE INVENTION

Computing Method for Accounting

BACKGROUND OF THE INVENTION

Field of the Invention

The present invention relates to a computing method for accounting, and more particularly, to a computing method for accounting for use in a simplified closing system, which simplifies accounting operations of the kind that ~~is~~ are based on the double-entry bookkeeping ~~principle~~ method and makes it possible to input a high volume data simply and instantaneously.

Related Arts

Forms of ~~account sheet~~ accounting sheets based on the double-entry bookkeeping ~~principle~~ method are widely used for accounting. Doing ~~the~~ double-entry bookkeeping makes the accounting operations complicated and troublesome. That is why many companies and individuals are retaining experts or accountants to do the bookkeeping.

Instead, the personal computer on which a double-entry bookkeeping application is run can also be used to do the bookkeeping electronically, but in this case, the input processing is complicated, or it requires much time to create financial documents.

As matters now stand, however, regardless of whether the companies and individuals have the experts or spend lots of time and cost for accounting operations, what they can obtain will be terminal accounts and monthly trial balance at the most. The statement of accounts and relevant documents, such as account and financial sheets, which are created in the process of settling accounts, are all important, and they should be kept as the past records.

The accounting operations, however, have essentially another intended object of creating the statement of accounts and other accounting documents each time a transaction is input (entered) so that the financial documents can be a "compass for business management" indicating current circumstances and a perspective on future business. Such

an essential object cannot be attained in conventional computing methods for accounting because they are incapable of creating the statement of accounts and other documents each time a transaction is entered.

SUMMARY OF THE INVENTION

The present invention has been made to solve the above problems accompanying the conventional computing methods for accounting. It is an object of the present invention to provide a computing method for accounting, capable of offering easy and simple operations.

Another object of the present invention is to provide a computing method for accounting, capable of creating documents or records such as a statement of accounts almost simultaneously with data entry.

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Still another object of the present invention is to provide a computing method for accounting, capable of increasing the number of entries vastly. This means that the number of entries is increased ~~largely~~ to be large enough to response to any practical demands.

The above objects are attained by the provision of a computing method for accounting, comprising:

(a) ~~the~~ a first step of installing and storing spreadsheet software capable of creating accounting screens each of which is a matrix of cells including input setting cells and output displaying cells;

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(b) ~~the~~ a second step of storing functional formulas and/or operational expressions for use in determining, based on numerical values entered in the input setting cells, numerical values to be displayed in the output displaying cells;

(c) ~~the~~ a third step of calling the accounting screens of at least N different kinds to develop and arrange the same on the display;

(d) ~~the~~ a fourth step of entering a given numerical value in a predetermined input setting cell; and

(e) ~~the~~ a fifth step of performing predetermined computations, based on the entered, given numerical value, according to the functional formulas and/or operational expressions to display numerical values indicative of the computation results in predetermined output displaying cells so as to complete each of the accounting screens.

In the computing method for accounting, the fourth step may be executed for each unit of transaction at the time of conducting the transaction.

Further, N may be eight.

The accounting screens may include a first screen for entering occurrence of a flow of money.

The accounting screens may include a second screen for entering occurrence of a flow of things.

The accounting screens may include a third screen for displaying the state of merchandise management.

The accounting screens may include a fourth screen for displaying the state of customer management.

The accounting screens may include a fifth screen for displaying the amount listed by title of expense, debit and credit accounts.

The accounting screens may include a sixth screen for displaying closing account or the settlement of accounts.

The accounting screens may include a seventh screen for displaying a statement of accounts written in a predetermined form.

The accounting screens may include an eighth screen for displaying the state of a business ratio analysis.

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In the computing method for accounting, the fourth step may be executed for a fiscal period at ~~each~~ the beginning ~~initial~~ of ~~a~~ the fiscal period.

Instead, the fourth step may be executed for a fiscal period at ~~each~~ the end of the fiscal period.

The computing method for accounting may further comprise:

(f) ~~the~~ a sixth step of creating a second file in addition to a first file in which all the accounting screens completed through the first to fifth steps is stored;

(g) ~~the~~ a seventh step of calling the second file after the first file is stored and printed out to spread and arrange the same before the first file is ~~restarted~~ recalled;

(h) ~~the~~ a eighth step of performing predetermined computations, based on the accounting ~~principle~~ method, for the first file ~~restarted~~ recalled in the seventh step; and

(i) ~~the~~ a ninth step of combining or merging the first file, for which the computations have been performed in the eighth step, into the second file spread and arranged in the seventh step so that the final state of the first file will be handed down to the second file.

BRIEF DESCRIPTION OF THE DRAWINGS

By way of example and to make the description more clear, reference is made to the accompanying drawings, in which:

Fig. 1 is an input screen for accounting operations in which financial management is performed for a transaction;

Fig. 2 is an input screen for accounting operations in which purchase and sales management is performed for the transaction;

Fig. 3 is an input screen for accounting operations in which merchandise management is performed for the transaction;

Fig. 4 is an input screen for accounting operations in which customer management is performed for the transaction;

Fig. 5 is an input screen for accounting operations through which the amounts of transactions are displayed separately for each title of expense, and debit and credit accounts;

Fig. 6 is an input screen for accounting operations through which closing accounts of the transactions are displayed;

Fig. 7 is an input screen for accounting operations through which a statement of accounts of the transactions is displayed in a predetermined form;

Fig. 8 is an input screen for accounting operations through which business ratio analysis of the transactions is displayed;

Fig. 9 is an output screen for accounting operations in which financial management is performed for a transaction;

Fig. 10 is an output screen for accounting operations in which purchase and sales management is performed for the transaction;

Fig. 11 is an output screen for accounting operations in which merchandise management is performed for the transaction;

Fig. 12 is an input screen for accounting operations in which customer management is performed for the transaction;

Fig. 13 is an output screen for accounting operations through which the amounts of transactions are displayed separately for each title of expense, debit and credit accounts;

Fig. 14 is an output screen for accounting operations through which closing accounts of the transactions are displayed;

Fig. 15 is an output screen for accounting operations through which a statement of accounts of the transactions is displayed in a predetermined form; and

Fig. 16 is an output screen for accounting operations through which business ratio analysis of the transactions is displayed.

DETAILED DESCRIPTION OF THE PREFERRED EMBODIMENTS

To carry out accounting computations according to the present invention, spreadsheet application software (hereinbelow, called spreadsheet software) must be installed and stored in advance in a personal computer or word processor (hereinbelow, generically called a personal computer). Spreadsheet software of this type includes Lotus 1-2-3 (trade name) and Excel (trade name). Such spreadsheet software allows the present invention to create accounting screens. The accounting screens are of plural screens different from each other in configuration, but basically, each screen is a matrix of cells each of which is either an input setting cell for use in making an entry or an output displaying cell for use in displaying an output. According to the present invention, only numerical values can be entered in the input setting cell. To determine, based on the numerical value entered in the input setting cell, a numerical value to be displayed in the output displaying cell, a functional formula or operational expression must be input and stored in the spreadsheet software beforehand.

The functional formula or operational expression will be described later.

Figs. 1 through 8 show accounting screens (hereinbelow, called accounting input screens) before numerical values are entered in the input setting cells.

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Fig. 1 is called the first screen and operative to perform financial management for a transaction, i . e . , it is used to enter an occurrence of a flow of money (~~among~~ e.g., a general deposit, postal ~~a~~ transfer deposit, cash in hand, and a checking (current) deposit).

C6 It displays each balance and the total balance of each account. In addition, a list of set ranges for printing and screen spreading, and a code table for each title of expense, debit and credit accounts are displayed on the screen.

Fig. 2 is called the second screen and operative to perform purchase and sales management for the transaction, i . e . , it is used to enter occurrence of a flow of things (purchase and sales).

1.E. It also displays a list of product, supplier and distributor codes.

C7 Fig. 3 is called the third screen and operative to perform merchandise management for the transaction. It displays items required for ~~the~~ merchandise management.

That is, for the items of balance brought forward, purchase, sales, offset (marginal profit), and inventory (book inventory), the quantity and total amount of products of each kind are displayed.

Fig. 4 is called the fourth screen and operative to perform customer management for the transaction. It displays the amount for each supplier and distributor.

Fig. 5 is called the fifth screen and operative to display the amounts of transactions separately for each title of expense, debit and credit accounts, i . e . , it is used to enter the amounts of bills accepted and issued. A region called a data room is also provided so that all data can be integrally handed over to the settlement processing.

1.E.

Fig. 6 is called the sixth screen and operative to display closing accounts of the transactions. Displayed on the screen are a trial balance, a work sheet, a profit and loss statement, a balance sheet, and a profit and loss disposition.

Fig. 7 is called the seventh screen and operative to display a statement of accounts of the transactions in a predetermined form such as a income tax return on the blue form.

Fig. 8 is called the eighth screen and operative to display business ratio analysis.

The following section describes a method of using the first through eighth screens to carry out accounting computations according to the present invention.

C8 First of all, spreadsheet software is called ~~on the display of a personal computer~~ to spread and arrange the first through eighth screens <u>on the display of a personal computer</u>. The first through eighth screens are arranged in this order from left to right. It should be

noted that each screen is designed here to display 22 characters by 88 lines and be printed on a B4 sheet. The first screen comprises six pages arranged longitudinally (pages 1 through 6) , but the second through eighth screens are all one page. Each screen is comprised of a matrix of ruled lines to form a large number of cells.